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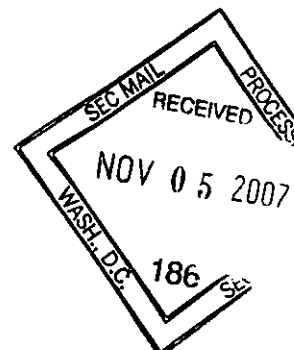
November 2, 2007



07027783

VIA FEDERAL EXPRESS

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Attention: Filing Desk



Re: Liquor Stores Income Fund
Amended Application for Rule 12g3-2(b) Exemption
File No. 082-34937

SUPPL

Dear Sir/Madam:

On behalf and at the request of our client, Liquor Stores Income Fund (the "Fund"), we hereby amend the Fund's application for a Rule 12g3-2(b) exemption to allow for the electronic publication of the Fund's home country documents pursuant to Rule 12g3-2(f) under the U.S. Securities Exchange Act of 1934. The Fund has published, and will continue to publish, its home country documents on the System for Electronic Document Analysis and Retrieval ("SEDAR"), which documents are available under the Fund's name at www.sedar.com.

Please indicate your receipt of the enclosed by stamping the enclosed copy of this letter and returning it to the undersigned in the enclosed self-addressed, stamped envelope. Please contact the undersigned if you have any questions about the contents of this letter.

Yours truly,



Daniel M. Miller

PROCESSED

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**THOMSON
FINANCIAL**

DMM/dmm
Enclosure

cc: Pat deGrace
Liquor Stores Income Fund
Jeffrey T. Oke
Burnet, Duckworth & Palmer LLP

See 11/7

END